IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
And
THE HON'BLE SRI JUSTICE D.APPA RAO

WP No. 21492 of 2006

Between :

M/s. Alavala Traders, Rajahmundry
.. Petitioner

And

Commercial Tax Officer, Rajahmundry,
East Godavari District
.. Respondent

Dated : 30th October, 2006

ORDER : (per JC,J)

Writ Petition is filed with the prayer as follows :

> "For the reasons stated in the accompanying affidavit, the petitioner prays that this Hon'ble Court may be pleased to issue any appropriate Writ, Order or direction more

particularly a Writ of Mandamus and declare the action of the respondent in trying to recover the disputed tax from the petitioner for A.Ys 1990-00 and 2003-04 during the pendency of the appeals filed by the petitioner before Sales Tax Appellate Tribunal as illegal, arbitrary and violative of Articles 14 and 21 of the Constitution of India and grant the consequential relief by setting aside the consolidated Urgent Notice dated 10.10.2006 and issue any other appropriate Writ, Order or direction as this Hon'ble Court may be pleased to deem fit and proper"

The petitioner is a proprietary concern; a dealer in pulses and a registered dealer under the APGST Act on the rolls of the respondent herein. For the assessment year commencing from 1999-2000 and ending with 2003-2004, the petitioner's liability for the tax under the APGST Act came to be determined by the respondent. The concerned Deputy Commissioner in exercise of the power under Section 20(2) of the APGST Act *suo motu* revised the assessment order referred to above and came to the conclusion that the petitioner is liable to pay a higher amount of tax in each of the assessment years than the one assessed by the respondent. Aggrieved by the same, it appears, the petitioner carried the matter

in five appeals before the Sales Tax Appellate Tribunal. Along with the appeals, the petitioner filed applications for stay of the recovery of the disputed tax for all the abovementioned assessment years and all the applications stood rejected by an order dated 22-09-2005.

Hence the present writ petition.

Heard the learned Government Pleader for Commercial Tax.

In the circumstances, we are of the opinion that the matter can be disposed of at this stage directing the respondent not to take any coercive steps for recovery of the amount of disputed tax from the petitioner pending final adjudication of the appeal filed by the petitioner on the file of the STAT on condition of the petitioner depositing 50% of the disputed tax demanded with reference to each of the above assessment years within a period of four weeks from today. While computing the said amount of 50% mentioned above, the amount of tax, if any, paid already for the relevant assessment year shall be given credit to.

With the above directions, the writ petition is disposed of at the stage of admission.

(J.CHELAMESWAR, J)

(D.APPA RAO,J)

Note :

Operative portion by wire

at party's costs

(b/o)

knk

30th October, 2006.